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THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.72

AMARAVATI, MONDAY, FEBRUARY 10, 2025

G.871

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(EXCISE)

REVISION OF RATES OF ADDITIONAL RETAIL EXCISE TAX ON INDIAN MADE
FOREIGN LIQUOR, FOREIGN LIQUOR AND BEER - AMENDMENT.

[G.O.Ms.No.42, Revenue (Excise), 10th February, 2025.]

Read the following :

1. G.O Ms.No.211 Revenue (Excise) Department Dt. 30.09.2024.
2. G.O Ms.No.213 Revenue (Excise) Department Dt. 30.09.2024.
3. G.O Ms.No.214 Revenue (Excise) Department Dt. 30.09.2024.
4. G.O Ms.No.229 Revenue (Excise) Department Dt. 15.10.2024.
5. From the MD, APSBCL e-office File No.:REV04-24025(36)/1/2025-
ACT(EXCISE)-APSBCL Comp. No.:2677860 along with
Lr.No.APSBCL/I/MM/2024-25, Dated:08.01.2025.

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NOTIFICATION

In exercise of the powers conferred by Clause (e) of Section 22 of the Andhra Pradesh Excise Act, 1968 (Andhra Pradesh Act No. 17 of 1968), and in partial modification of the orders issued in the reference 4th read above, Government of Andhra Pradesh hereby levy Additional Retail Excise Tax as detailed below on Indian Made Foreign Liquor, Foreign Liquor and Beer supplied by the Wholesale IMFL depots to the retail licensees of by Shop, Bar and In-House at the rates as specified below.

a. IMFL:

BASIC RANGE	180ML AND BELOW SIZES		375 ML		750 ML and above	
IMFL	ARET1	ARET2	ARET1	ARET2	ARET1	ARET2
<=630	100%	90%	100%	90%	100%	90%
>630 , <=700	150%	84%	155%	84%	128.5%	84%
>700 , <=850	150%	86%	140%	86%	130%	86%
>850, <=900	161%	86%	140%	86%	130%	86%
>900, <=1000	150%	86%	140%	86%	130%	86%
>1000, <=1050	162%	88%	135%	88%	110%	105%
>1050, <=1500	145%	88%	135%	88%	110%	105%
>1500, <=2000	142%	90%	130%	90%	123%	90%
>2000, <=2500	138%	90%	120%	90%	123%	90%
>2500, <=3000	84%	50%	75%	50%	72%	50%
>3000, <=5000	84%	50%	75%	50%	72%	50%
>5000	75%	54%	72%	54%	72%	50%

b. Beer:

Basic price range(Rs)	ARET1	ARET2
<=450	105%	84%
>450, <=900	108%	84%
>900	106%	84%

c. FL- Spirits:

	ARET1	ARET2
FL-Spirits	0%	45%

- (i) ARET 1 is the ARET component which will be included in issue price.
- (ii) ARET 2 is the ARET component which will be outside the issue price.
- (iii) In the case of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties supplied to licensees of Bars and In-House establishments, an additional 15 % of ARET shall be levied on the Issue Price.
- (iv) In case, the revised tax structure results in different MRPs for the stocks of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties lying in the Depots or in the transit as on..... such differential between revised and the pre-revised MRPs shall be collected from the licensees and adjusted in the form of ARET.
- (v) In case, the revised Maximum Retail Price (MRP) for any registered brand is in discrepancy with the approved MRP, consequent on tax revision, the approved/prevaling MRP shall continue and the differential shall be adjusted in the form of Additional Retail Excise Tax (ARET).

These orders shall come into force w.e.f. 10-02-2025.

The Director, Excise & Prohibition and the Commissioner of Distilleries & Breweries and the Managing Director, A.P. State Beverages Corporation Limited shall take necessary action in the matter. The Commissioner of Distilleries & Breweries and the Managing Director, A.P. State Beverages Corporation Limited shall review the implementation on regular basis and report compliance.

This order issues with the concurrence of the Finance (FMU-REV) Department vide their U.O.No. FIN01-FMU0PC(REV)/9/2025-FMU-REV, Comp. No 2694153, dt.31.01.2025.

MUKESH KUMAR MEENA,
Principal Secretary to Government (FAC).

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